



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

TAXATION — WHERE PROPERTY MAY BE TAXED — BANK DEPOSITS AT DOMICILE OF OWNER. — Deposits in a bank in Missouri owned by a resident of Kentucky were taxed at the owner's domicile. *Held*, that the tax was valid as a tax on the owner, measured by his property. *Fidelity & Columbia Trust Co. v. City of Louisville*, 38 Sup. Ct. Rep. 40.

For a discussion of this case see Notes, page 786.

TORTS — CRIMINAL ACT — TORT LIABILITY FOR VIOLATION OF CRIMINAL LAW. — The plaintiff sought recovery of a sum extorted from him by the defendant and also of the sum of \$125 as special damages incidental thereto. A statute made extortion a crime. (1915, REM. CODE, [Wash.] § 2610.) *Held*, that plaintiff is entitled to recover under the statute. *Bertschinger v. Campbell*, 168 Pac. 977 (Wash.).

The plaintiff had a good cause of action in quasi-contract for the sum extorted. *Hartford Fire Ins. Co. v. Kirkpatrick*, 111 Ala. 456, 20 So. 651; *Wilbur v. Blanchard*, 22 Idaho, 517, 126 Pac. 1069. But the holding of the court, that the statute making extortion a crime created in favor of the plaintiff a cause of action for injuries received from the commission of that crime, is evidently erroneous. It may be argued that since the statute makes extortion a wrong, anyone suffering from the wrong may recover in tort. But this was an intentional injury for which the common law gave no redress; and by no reasonable construction can the simple criminal statute be made to give a civil right of action. A criminal statute designed to protect a particular group of individuals may give to a member of that group a civil action for a violation thereof. *Couch v. Steel*, 3 El. & Bl. 402; *Chamberlaine v. Chester, etc. Ry.*, 1 Exch. 870; *Willy v. Mulledy*, 78 N. Y. 310. See COMYN'S DIGEST, Action upon Statute (F). Some courts have so construed child labor statutes. *Strafford v. Republic Iron Co.*, 238 Ill. 371, 87 N. E. 358. However, such is not the nature of this statute. It would seem evident, therefore, that the plaintiff has no cause of action for the special damages. See 2 JAGGARD, TORTS, § 263. See also Thayer, "Public Wrong and Private Action," 27 HARV. L. REV. 317.

TRUSTS — CREATION AND VALIDITY — ORAL AGREEMENT TO HOLD LAND OR THE PROCEEDS THEREOF IN TRUST. — Plaintiff conveyed land to his sister without consideration, on an oral agreement that she should enjoy the income therefrom for life, remainder to him on her death, or if she should elect to sell the land she was to enjoy the use of the proceeds of the land for life, remainder to him. The sister sold the land, and on her death plaintiff sues her executor for the proceeds. *Held*, that he may recover. *Chace v. Gardner*, 117 N. E. 841 (Mass.).

The question to be determined is whether the agreement created a trust in land so as to come within the statute of frauds. Where there is an express agreement to sell the realty, and hold the proceeds in trust, there is a split of authority as to whether the trust is enforceable. *Bock v. Martin*, 132 N. Y. 280, 30 N. E. 584; *Brown v. Logan*, 20 Okla. 334, 95 Pac. 441. *Contra, Cameron v. Nelson*, 57 Nebr. 381, 77 N. W. 771; *Benson v. Dempster*, 183 Ill. 297, 55 N. E. 651. It seems on principle that at the time of creation of the trust, an interest in land is in fact conveyed, and that some indication of the intent of the transferee to hold the proceeds in trust should be required at or after the time of the conversion. *Collar v. Collar*, 36 Mich. 507, 49 N. W. 551. *In re Symond's Trusts*, 201 Pa. 413, 50 Atl. 1005. Where the transferee has an option to convert into cash or not, as he chooses, since he may elect to retain the land, it seems even clearer that the trust is one of land. It might be possible, however, to split up the agreement into two parts, one being an agreement to hold the proceeds in trust if a conversion was effected. But even this does not meet the objection, that some expression of intent by the transferee to be

trustee at or after the time when the trust came into existence, that is, the time of the conversion, should be required. However, it seems that relief should be given in this case on the broad ground of unjust enrichment, rather than by enforcing the trust; that the plaintiff is out and the defendant is in, and that this is inequitable. See 26 HARV. L. REV. 661. Even in cases of oral trusts to hold land for the benefit of the grantor, Massachusetts, though denying recovery of the land, has permitted recovery of its fair value, and this remedy would seem adequate in the principal case. *Twomey v. Crowley*, 137 Mass. 184; *Cromwell v. Norton*, 193 Mass. 291, 79 N. E. 433.

BOOK REVIEWS

A TREATISE ON THE POWER OF TAXATION, STATE AND FEDERAL, IN THE UNITED STATES. By Frederick N. Judson. St. Louis: The F. H. Thomas Book Company. 1917. pp. xxx, 1144.

"Judson on Taxation" has become the standard book upon its narrow subject — narrow, because only questions involving the legal power to tax are considered, and those questions are all assumed to be based upon the Constitution of the United States. Within this narrow field the author covered his ground to the satisfaction of the profession; the book was needed, it was adequate, and the second edition, after fifteen years, will be welcomed. In this second edition one new chapter has been added, entitled "Enforcements of Limitations upon Federal Taxation;" about one hundred sections have been added to the other chapters, and about four hundred new cases have been cited. The new matter bears marks of Mr. Judson's terse and accurate style, and brings the text down to date. One might wish that the very important decision of *Union Refrigerator Transit Co. v. Kentucky*, 199 U. S. 194, had received fuller consideration, instead of being dismissed with two brief paragraphs giving its gist, and that in this fuller consideration the author had compared it with the cases of *New York Central R. R. v. Miller*, 202 U. S. 584, and *Southern Pacific Co. v. Kentucky*, 222 U. S. 63, by which its scope is certainly limited. Here, as now and then in other cases, the author errs on the side of brevity, a failing which the profession, groaning under the dreary length of type-writer-manufactured books, will pardon. Every independent opinion of Mr. Judson's on this difficult subject is helpful and authoritative. We wish he had given us more of them, but we are grateful for those he has given us.

JOSEPH HENRY BEALE.

SCIENCE OF LEGAL METHOD: SELECT ESSAYS BY VARIOUS AUTHORS. Translations by Ernest Bruncken and Layton B. Register. Introductions by Henry N. Sheldon and by John W. Salmond. Modern Legal Philosophy Series. Volume IX. Boston: The Boston Book Company. 1917. pp. lxxxvi, 593.

To meet with an ungrudging, and even enthusiastic, acknowledgment that philosophy is the indispensable foundation of intelligent life and action, is for a present-day philosopher an experience sufficiently rare to be wholly delightful. But it is positively thrilling to meet with such an acknowledgment on the part of the leaders of a profession which is distinguished equally for its learning and subtlety, and for its practical shrewdness and hard-headedness. It must have been the desire to refresh the parched soul of a philosophical colleague with